

Regd. Office: 1C/13, Basement, Rajnigandha Building, New Rohtak Road, New Delhi - 110005
Tel No: [011-28762142](tel:011-28762142); E-mail id: capfinindia ltd@yahoo.co.in; Website: www.capfinindia.com

Date: 10th November, 2023

To,
The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers Dalal Street
28th Floor, Dalal Street, Mumbai- 400001

Company Symbol: CAPFIN
Script Code: 539198

Subject: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

Dear Sir/Madam,

In Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirement Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on Today i.e., Friday, 10th November, 2023 at the registered office of the Company situated at 1C/13, Basement, New Rohtak Road Delhi, North West Delhi ,110005 India has inter alia considered and approved the following items.

1. The Unaudited Financial Results (Standalone) of the Company for the quarter and half year ended on 30th September, 2023.

We enclose herewith a copy of the said financial results along with the Limited Review Report by the Statutory Auditors of the company.

The meeting of the Board of Directors commenced at 04:00 P.M. and concluded at 05:00 P.M.

This is for your information and record.

Thanking you,
Yours Faithfully

For & On Behalf of

Capfin India Limited
RACHITA MANTRY
KABRA
Date: 2023.11.10
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Rachita Mantry
Wholetime Director & CFO
DIN: 03414391

CAPFIN INDIA LIMITED							
CIN: L74999DL1992PLC048032							
Regd. Off.: 1C/13, Basement, New Rohtak Road, Delhi ,North West Delhi 110005 India							
A. STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2023							
(₹ in Lakhs, unless other stated)							
S.No.	Particulars	Quarter ended			Half Year ended		Year ended
		30/09/2023	30/06/2023	30/09/2022	30/09/2023	30/09/2022	31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	Revenue from operations						
(i)	Interest Income	1.65	1.85	2.60	3.50	5.36	9.57
(ii)	Dividend Income	0.16	-	-	-	-	-
(ix)	Other revenue from operations	3.52	9.94	5.01	13.62	193.64	24.15
	Total revenue from operations	5.33	11.79	7.61	17.12	199.00	33.72
	Other income	-	-	-	-	-	-
	Total Income	5.33	11.79	7.61	17.12	199.00	33.72
2	Expenses						
	Purchases of stock-in-trade	-	-	2.51	-	189.51	-
	Employee Benefit Expense	1.20	1.20	1.20	2.40	2.40	4.80
	Depreciation, depletion and amortisation expense	-	-	-	-	-	0.42
	other expenses	2.87	7.45	0.21	10.32	6.15	6.83
	Total expenses	4.07	8.65	3.92	12.72	198.06	12.05
3	Profit / (Loss) before exceptional items and tax	1.26	3.14	3.69	4.40	0.94	21.67
4	Exceptional items	-	-	-	-	-	-
5	Profit / (Loss) before tax	1.26	3.14	3.69	4.40	0.94	21.67
6	Tax expense						
7	Current tax	-	-	-	-	-	3.21
8	Deferred tax	-	-	-	-	-	0.30
9	Total tax expense	-	-	-	-	-	3.51
10	Profit/(loss) for the period/ year	1.26	3.14	3.69	4.40	0.94	18.16
11	Other comprehensive income						
	Items that will not be reclassified to profit or loss - net of tax	-	-	-	-	-	-
	(a) Remeasurement of defined employee benefit plans	-	-	-	-	-	-
	Items that will be reclassified to profit or loss - net of tax	-	-	-	-	-	-
	Other comprehensive income	-	-	-	-	-	-
12	Total comprehensive income for the period/year [comprising profit/(loss) and other comprehensive income for the period/ year]	1.26	3.14	3.69	4.40	0.94	18.16
	Paid-up equity share capital						
	(Face value of equity share ₹ 10 each)	286.47	286.47	286.47	286.47	286.47	286.47
	Reserves/other equity (excluding forfeited shares)						20.11
	Earnings per equity share:						
	Basic (in ₹.)	0.04	0.11	0.13	0.15	0.03	0.63
	Diluted (in ₹.)	0.04	0.11	0.13	0.15	0.03	0.63

Date: 10/11/2023

Place: DELHI

For and on behalf of
Capfin India Limited

RACHITA
MANTRY
KABRA

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RACHITA MANTRY
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Date: 2023.11.10
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Rachita Mantry

Wholetime Director & CFO

DIN: 03414391

CAPFIN INDIA LIMITED			
CIN: L74999DL1992PLC048032			
Regd. Off.: 1C/13, Basement, New Rohtak Road, Delhi ,North West Delhi 110005 India			
STATEMENT OF ASSETS AND LIABILITIES AS AT 30 SEPTEMBER 2023			
(₹ in Lakhs, unless other stated)			
	Particulars	As at September 30, 2023	As at March 31, 2023
		Unaudited	Audited
	ASSETS		
1	Financial Assets		
	Cash and Cash Equivalents	8.17	14.89
	Loans	109.36	121.18
	Investments	188.61	171.81
	Other financial assets	7.22	0.82
	Total Financial Assets	313.36	308.70
2	Non-Financial Assets		
	Inventories		
	Current tax assets (net)	1.03	0.76
	Property, plant and equipment	0.02	0.02
	Total Non - Financial Assets	1.05	0.78
	Total Assets	314.41	309.48
	LIABILITIES AND EQUITY		
	LIABILITIES		
1	Financial Liabilities		
	Other payables	1.00	0.47
	Current Tax Liabilities (Net)	2.43	2.43
	Total Financial Liabilities	3.43	2.90
	Equity and Liabilities		
1	Equity		
	Equity share capital	286.47	286.47
	Other equity	24.51	20.11
		310.98	306.58
	Total Equity and Liabilities	314.41	309.48

For and on behalf of
Capfin India Limited

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Rachita Mantry
Wholtime Director & CFO
DIN:03414391

Date:10/11/2023
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CAPFIN INDIA LIMITED			
CIN: L74999DL1992PLC048032			
Regd. Off.: 1C/13, Basement, New Rohtak Road, Delhi ,North West Delhi 110005 India			
STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED 30 SEPTEMBER 2023			
S.No.	Particulars	(` in Lakhs, unless other stated)	
		For the half year ended 30.09.2023 (Unaudited)	For the half year ended 30.09.2022 (Unaudited)
A	Cash flow (used in) / generated from operating activities		
	Profit before tax	4.40	1.65
	Add /(less): Adjustments		
	Adjustments for (Increase) / decrease in other current assets		
	Adjustments for (Increase) / decrease in other non-current assets	(6.40)	1.26
	Adjustments for other financial assets, non-current		
	Adjustments for other financial assets, current	(0.27)	(0.86)
	Adjustments for other financial liabilities, current	0.53	(0.09)
	Adjustments for interest income	(3.50)	
	Total adjustments for reconcile profit (loss)	(9.64)	0.31
	Net cash flows from (used in) operations	(5.24)	1.96
	Interest received	3.50	5.44
	Other inflows (outflows) of cash		(9.02)
	Net cash flows from (used in) operating activities (A)	(1.74)	(1.62)
B	Cash flows from used in investing activities		
	Proceeds from sales of other long-term assets	166.51	16.27
	Purchase of other long-term assets	(183.32)	(28.84)
	Net cash flows from (used in) investing activities (B)	(16.81)	(10.60)
C	Cash flows from used in financing activities		
	Proceeds from borrowings	-	13.77
	Repayments of borrowings	11.82	
	Net cash flows from (used in) financing activities (C)	11.82	13.77
	Net increase (decrease) in cash and cash equivalents (A+B+C)	(6.72)	1.55
	Net increase (decrease) in cash and cash equivalents		
	Cash and cash equivalents cash flow statement at beginning of period	14.89	1.19
	Cash and cash equivalents cash flow statement at end of period	8.17	2.74

Date:10/11/2023

Place: DELHI

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Regd. Off.: 1C/13, Basement, New Rohtak Road, Delhi ,North West Delhi 110005 India

Notes to the Financial Results

1

The above statements were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10 November 2023. There are no qualifications in the review report issued for the quarter and half year ended 30 September 2023.

2 This Statement has been prepared in accordance with the recognition and measurement principles laid down in India Accounting Standard 34, Interim Financial Reporting ('Ind As 34') notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under Section 133 of the Companies Act, 2013.

3 The figures for the quarter ended September 30, 2023, and September 30, 2022, are the balancing figures between reviewed figures in respect of the half year ended September 30, 2023, and September 30, 2022, respectively and reviewed by previous Auditor "RAG & Associates" who have expressed an unqualified conclusion.

4 The financial results of the company for the year ended 31 March 2023 were audited by previous auditors "RAG & Associates", who have expressed an unqualified opinion vide report dated May 30,2023

5 In compliance with regulation 33 of the Securities and Exchange Board of India ("SEBI") (Listing Obligation and Disclosure Requirements) Regulations, 2015, a limited review of financial results for the quarter and half year ended 30 September 2023 has been carried out by the statutory auditors of the Company

6 As per the Income Recognition and Asset Classification (IRAC) norms issued by the Reserve Bank of India (RBI), as on 30 September 2023, the company has not made certain provisions as required by the regulatory guidelines. Management has determined that, based on its assessment of the credit risk and recoverability of assets, the provisions deemed necessary under IRAC norms and company will assess the same in future periods.

7 The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules / interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective

8 In accordance with Ind AS 108, 'Operating Segments', segment information has been disclosed in the consolidated financial results of the Company, and therefore, no separate disclosure on segment information is given in the standalone financial results

9 Figures of the previous period / year have been regrouped/rearranged, wherever considered necessary.

Date:10/11/2023
Place:DELHI

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Rachita Mantry
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Independent Auditor's Review Report on Unaudited Quarterly and Year-to-Date Financial Results of Capfin India Limited pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report To,
The Board of Directors
Capfin India Limited**

1. We have reviewed the accompanying statement of unaudited financial results of Capfin India Limited ("the Company") for the quarter ended September 2023 and year to date financial result for the period from 01 April 2023 to 30 September 2023 together with the notes thereon (the "Statement") being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").
2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting standard 34 "Interim financial reporting" ("Ind As 34"), prescribed under section 133 of the Companies Act 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the company personnel and analytical procedures applied to financial data, thus providing less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. We draw attention to Note 6 in the financial results, which describes the non-compliance with the Income Recognition and Asset Classification (IRAC) guidelines. Our opinion is not modified in respect of this matter.

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R-3035, Reef Tower,
Cluster O,
Jumeriah Lake Tower,
Dubai, UAE.

5. Based on our review conducted as above, nothing has come to our attention that cause us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed or that it contains material misstatement.

For **Mehra Goel & Co.**

Chartered Accountants

Firm Registration No: 000517N


Roshan Daultani

Partner

Membership no: 137405

UDIN: 23137405BGSPVM9435

Place: Pune

Date: 10 November 2023

